

PT 95-75

Tax Type: PROPERTY TAX

Issue: Religious Ownership/Use
Grounds for Burying the Dead

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
SPRINGFIELD, ILLINOIS

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ST. JOHN THE BAPTIST          )   Docket #   94-82-59  
CATHOLIC CHURCH              )   Parcel Index # 13-33.0-100-026  
                              )   (St. Clair County)  
      Applicant               )  
                              )  
      v.                      )  
                              )  
THE DEPARTMENT OF REVENUE     )   George H. Nafziger  
OF THE STATE OF ILLINOIS      )   Administrative Law Judge  
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RECOMMENDATION FOR DISPOSITION

This matter concerns the Application for Property Tax Exemption for St. Clair County parcel No. 13-33.0-100-026, for the 1994 assessment year.

On July 22, 1994, the St. Clair County Board of Review filed an Application for Property Tax Exemption To Board of Review, concerning the parcel here in issue for the 1994 assessment year, with the Illinois Department of Revenue (hereinafter referred to as the "Department"). On June 29, 1995, the Department denied the exemption of the parcel here in issue for the 1994 assessment year. On July 18, 1995, the pastor of St. John The Baptist Catholic Church (hereinafter referred to as the "applicant"), requested a formal hearing in this matter. A hearing in this matter has been scheduled for November 2, 1995, at 9:30 A.M., at 1100 Eastport Plaza Drive, Collinsville, Illinois. On September 24, 1995, the pastor of the applicant wrote a letter to the Administrative Law Judge, indicating that the applicant wished to withdraw its request for formal hearing, concerning the parcel here in issue for the 1994 assessment year. A copy of that letter is attached hereto.

Based on the aforementioned letter, dated September 24, 1995, I

conclude that the applicant should be allowed to withdraw its request for formal hearing, that the hearing scheduled for November 2, 1995, at 9:30 A.M. at 1100 Eastport Plaza Drive, Collinsville, Illinois, should be cancelled, and that the Department's decision denying the exemption of the parcel here in issue for the 1994 assessment year, should stand as originally issued.

I therefore recommend that St. Clair County parcel No. 13-33.0-100-026 remain on the tax rolls for the 1994 assessment year, and be assessed to the applicant, the owner thereof. I further recommend that the hearing scheduled for November 2, 1995, at 9:30 A.M. at 1100 Eastport Plaza Drive, Collinsville, Illinois, in this matter, be cancelled.

Respectfully Submitted,

George H. Nafziger
Administrative Law Judge

October , 1995